

Todd A. Snitchler, Chairman

January 16, 2014

Docketing Division Public Utilities Commission of Ohio 180 East Broad Street Columbus, Ohio 43215

Commissioners

Steven D. Lesser Asim Z. Haque Lynn Slaby M. Beth Trombold

RE:

In the Matter of the Regulation of the Purchased Gas Adjustment Clauses and Regulation of the Uncollectible Expense Riders of Northeast Ohio Natural Gas Corp. and Orwell Natural Gas Company, the Commission issued its January 8, 2014 Entry on Rehearing in Case No. 12-209-GA-GCR, Case No. 12-212-GA-GCR, Case No. 12-309-GA-UEX, Case No. 12-312-GA-UEX

Enclosed are Staff's re-calculations of Northeast and Orwell's Gas Cost Recovery rates according to the Commission Entry on Rehearing for the case numbers referenced above. The re-calculations reflect the removal of all premiums associated with John D. Oil and Gas Marketing processing fees and adjusted the audit periods as prescribed in the Opinion and Order.

Respectfully submitted,

Jødi Bair

Director, Utilities Department Public Utilities Commission of Ohio

cc. Parties of Record

This is to certify that the reages appearing are an accurate and complete reproduction of a case file locument delivered in the regular course of husing **Pechnician**

	Per Staff	<u>Sep-09</u>	Oct-09	Nov-09	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$301,714	\$564,740	\$717,812		
End:	Jur. Sales MCF	42,288	60,945	125,387		
Nov-09	Total Sales MCF	42,288	60,945	125,387		
	Book Cost \$/ MCF	\$7,1348	\$9.2664	\$5.7248		
	EGC\$/MCF	\$6.8994	\$7.1507	\$7.5469		
	Diff. \$/MCF	\$0.2354	\$2.1157	(\$1.8221)		
	Cost Diff. \$	\$9,955	\$128,942	(\$228,468)	(\$89,572)	
	D 0					
	Per Company	475.050	4054 700	4000 050		
	Supply Cost \$	\$75,959	\$251,762	\$680,256		
	Jur. Sales MCF	42,754	61,731	127,552		
	Total Sales MCF	42,754	61,731	127,552		
	Book Cost \$/ MCF	\$1.7767	\$4.0784	\$5.3332		
	EGC\$/MCF	\$6.8994	\$7.1507	\$7.5469		
	Diff. \$/MCF	(\$5.1227)	(\$3.0723)	(\$2.2137)		
	Cost Diff. \$	(\$219,015)	(\$189,656)	(\$282,361)	(\$691,032)	\$601,460
	Dar Staff	Doc 00	lan 10	Eab 10	A A	Difference
Quarter	Per Staff	Dec-09	<u>Jan-10</u>	Feb-10	AA	<u>Difference</u>
Quarter	Supply Cost \$	\$1,322,285	\$1,757,758	\$1,625,396	AA	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF	\$1,322,285 184,727	\$1,757,758 356,016	\$1,625,396 327,933	<u>AA</u>	Difference
	Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$1,322,285 184,727 184,727	\$1,757,758 356,016 356,016	\$1,625,396 327,933 327,933	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$1,322,285 184,727 184,727 \$7,1580	\$1,757,758 356,016 356,016 \$4.9373	\$1,625,396 327,933 327,933 \$4.9565	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$1,322,285 184,727 184,727 \$7.1580 \$7.0157	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574	\$1,625,396 327,933 327,933 \$4,9565 \$7,3267	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF	\$1,322,285 184,727 184,727 \$7,1580 \$7,0157 \$0,1423	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574 (\$2.8201)	\$1,625,396 327,933 327,933 \$4.9565 \$7.3267 (\$2.3702)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$1,322,285 184,727 184,727 \$7.1580 \$7.0157	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574	\$1,625,396 327,933 327,933 \$4,9565 \$7,3267	<u>AA</u> (\$1,754,981)	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$1,322,285 184,727 184,727 \$7,1580 \$7,0157 \$0,1423	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574 (\$2.8201)	\$1,625,396 327,933 327,933 \$4.9565 \$7.3267 (\$2.3702)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF	\$1,322,285 184,727 184,727 \$7,1580 \$7,0157 \$0,1423	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574 (\$2.8201)	\$1,625,396 327,933 327,933 \$4.9565 \$7.3267 (\$2.3702)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$1,322,285 184,727 184,727 \$7.1580 \$7.0157 \$0.1423 \$26,287	\$1,757,758 356,016 356,016 \$4,9373 \$7,7574 (\$2,8201) (\$1,004,002)	\$1,625,396 327,933 327,933 \$4,9565 \$7,3267 (\$2,3702) (\$777,266)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$	\$1,322,285 184,727 184,727 \$7.1580 \$7.0157 \$0.1423 \$26,287	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574 (\$2.8201) (\$1,004,002)	\$1,625,396 327,933 327,933 \$4,9565 \$7,3267 (\$2,3702) (\$777,266)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF	\$1,322,285 184,727 184,727 \$7.1580 \$7.0157 \$0.1423 \$26,287 \$1,424,692 187,122	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574 (\$2.8201) (\$1,004,002) \$2,111,650 362,221	\$1,625,396 327,933 327,933 \$4,9565 \$7,3267 (\$2,3702) (\$777,266) \$1,950,510 333,197		Difference
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$1,322,285 184,727 184,727 \$7,1580 \$7,0157 \$0,1423 \$26,287 \$1,424,692 187,122 187,122	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574 (\$2.8201) (\$1,004,002) \$2,111,650 362,221 362,221	\$1,625,396 327,933 327,933 \$4.9565 \$7.3267 (\$2.3702) (\$777,266) \$1,950,510 333,197 333,197		Difference
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$1,322,285 184,727 184,727 \$7.1580 \$7.0157 \$0.1423 \$26,287 \$1,424,692 187,122 187,122 \$7.6137	\$1,757,758 356,016 356,016 \$4,9373 \$7,7574 (\$2,8201) (\$1,004,002) \$2,111,650 362,221 362,221 \$5,8297	\$1,625,396 327,933 327,933 \$4,9565 \$7,3267 (\$2,3702) (\$777,266) \$1,950,510 333,197 333,197 \$5,8539		Difference
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$1,322,285 184,727 184,727 \$7.1580 \$7.0157 \$0.1423 \$26,287 \$1,424,692 187,122 187,122 \$7.6137 \$7.0157	\$1,757,758 356,016 356,016 \$4.9373 \$7.7574 (\$2.8201) (\$1,004,002) \$2,111,650 362,221 362,221 \$5.8297 \$7.7574	\$1,625,396 327,933 327,933 \$4,9565 \$7,3267 (\$2,3702) (\$777,266) \$1,950,510 333,197 333,197 \$5,8539 \$7,3267		<u>Difference</u> (\$677,895)

Quarter End: Supply Cost \$ \$1,277,554 \$892,707 \$819,014 End: Jur. Sales MCF 278,732 159,703 88,761 May-10 Total Sales MCF 278,732 159,703 88,761 Book Cost \$1 MCF \$4,5834 \$5,5898 \$9,2272 EGC\$/MCF \$7,7974 \$6,9757 \$8,6155 Diff. \$1/MCF (\$3,2140) (\$1,3859) \$0,6117 Cost Diff. \$ (\$895,845) (\$221,332) \$54,295 (\$1,062,882) Per Company Supply Cost \$ \$1,475,597 \$450,722 \$776,985 Jur. Sales MCF 178,619 112,764 54,641 Book Cost \$1 MCF \$8,2811 \$3,9970 \$14,2198 EGC\$/MCF \$7,7974 \$6,9757 \$8,6155 Diff. \$1/MCF \$0,4637 \$2,9787) \$5,6043 Cost Diff. \$ \$82,826 (\$335,891) \$306,226 \$53,161 (\$1,116,043) Per Staff Jur. 10 Jul-10 Aug-10 Aa Difference		Per Staff	<u>Mar-10</u>	<u> Apr-10</u>	May-10	<u>AA</u>	<u>Difference</u>
Total Sales MCF	Quarter	Supply Cost \$	\$1,277,554	\$892,707	\$819,014		
Book Cost \$/ MCF	End:	Jur. Sales MCF	278,732	159,703	88,761		
EGC\$/MCF \$7.7974 \$6.9757 \$8.6155 Diff. \$/MCF (\$3.2140) (\$1.3859) \$0.6117 Cost Diff. \$ (\$895,845) \$(\$221,332) \$54,295 (\$1,062,882) Per Company Supply Cost \$ \$1,475,597 \$450,722 \$776,985 Jur. Sales MCF 178,619 112,764 54,641 Book Cost \$/ MCF \$8.2611 \$3.9970 \$14.2198 EGC\$/MCF \$7.7974 \$5.9757 \$8.6155 Diff. \$/MCF \$0.4637 (\$2.9787) \$5.6043 Cost Diff. \$ \$82,826 (\$335,891) \$306,226 \$53,161 (\$1,116,043) Per Staff Jun-10 Jul-10 Aug-10 AA Difference Cost Diff. \$ \$501,849 \$381,220 \$373,838 End:	May-10	Total Sales MCF	278,732	159,703	88,761		
Diff. \$\text{MCF} (\$3.2140) (\$1.3859) \$0.6117 Cost Diff. \$ (\$895,845) (\$221,332) \$54,295 (\$1,062,882)		Book Cost \$/ MCF	\$4.5834	\$5.5898	\$9.2272		
Per Company Supply Cost \$ \$1,475,597 \$450,722 \$776,985 Jur. Sales MCF 178,619 112,764 54,641 Total Sales MCF \$8.2611 \$3.9970 \$14.2198 EGC\$/MCF \$7.7974 \$5.9757 \$8.6155 Diff. \$/MCF \$0.4637 (\$2.9787) \$5.6043 Cost Diff. \$ \$82,826 (\$335,891) \$306,226 \$53,161 (\$1,116,043) Per Staff		EGC\$/MCF	\$7.7974	\$6.9757	\$8.6155		
Per Company Supply Cost \$ \$1,475,597		Diff, \$/MCF	(\$3.2140)	(\$1.3859)	\$0.6117		
Supply Cost \$ \$1,475,597 \$450,722 \$776,985 Jur. Sales MCF 178,619 112,764 54,641 Total Sales MCF 178,619 112,764 54,641 Book Cost \$/ MCF \$8.2611 \$3.9970 \$14.2198 EGC\$/MCF \$7.7974 \$6.9757 \$8.6155 Diff. \$/MCF \$0.4637 (\$2.9787) \$5.6043 Cost Diff. \$ \$82,826 (\$335,891) \$306,226 \$53,161 (\$1,116,043) Per Staff Jun-10 Jul-10 Aug-10 AA Difference		Cost Diff. \$	(\$895,845)	(\$221,332)	\$54,295	(\$1,062,882)	
Supply Cost \$ \$1,475,597 \$450,722 \$776,985 Jur. Sales MCF		Per Company					
Total Sales MCF 178,619 112,764 54,641 Book Cost \$/ MCF \$8.2611 \$3.9970 \$14.2198 EGC\$/MCF \$7.7974 \$6.9757 \$8.6155 Diff. \$/MCF \$0.4637 (\$2.9787) \$5.6043 Cost Diff. \$ \$82,826 (\$335,891) \$306,226 \$53,161 (\$1,116,043) Per Staff Jun-10 Jul-10 Aug-10 AA Difference Quarter End: Jur. Sales MCF 53,971 46,271 45,642 Aug-10 Total Sales MCF 53,971 46,271 45,642 Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674			\$1,475,597	\$450,722	\$776,985		
Book Cost \$/ MCF		Jur. Sales MCF	178,619	112,764	54,641		
EGC\$/MCF \$7.7974 \$6.9757 \$8.6155 Diff. \$/MCF \$0.4637 (\$2.9787) \$5.6043 Cost Diff. \$ \$82,826 (\$335,891) \$306,226 \$53,161 (\$1,116,043) Per Staff Jun-10 Jul-10 Aug-10 AA Difference Supply Cost \$ \$501,849 \$381,220 \$373,838 End: Jur. Sales MCF 53,971 46,271 45,642 Aug-10 Total Sales MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15.2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327		Total Sales MCF	178,619	112,764	54,641		
Diff. \$/MCF \$0.4637 (\$2.9787) \$5.6043 \$53,161 (\$1,116,043)		Book Cost \$/ MCF	\$8.2611	\$3.9970	\$14.2198		
Cost Diff. \$ \$82,826 (\$335,891) \$306,226 \$53,161 (\$1,116,043)		EGC\$/MCF	\$7.7974	\$6.9757	\$8.6155		
Quarter End: Supply Cost \$ \$501,849 \$381,220 \$373,838 End: Jur. Sales MCF 53,971 46,271 45,642 Aug-10 Total Sales MCF 53,971 46,271 45,642 Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327		Diff, \$/MCF	\$0.4637	(\$2.9787)	\$5.6043		
Quarter Supply Cost \$ \$501,849 \$381,220 \$373,838 End: Jur. Sales MCF 53,971 46,271 45,642 Aug-10 Total Sales MCF 53,971 46,271 45,642 Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10,3118 \$8.5943 EGC\$/MCF \$8,3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6,8961 \$1.7570 \$0.0327		Cost Diff. \$	\$82,826	(\$335,891)	\$306,226	\$ 53,161	(\$1,116,043)
Quarter Supply Cost \$ \$501,849 \$381,220 \$373,838 End: Jur. Sales MCF 53,971 46,271 45,642 Aug-10 Total Sales MCF 53,971 46,271 45,642 Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10,3118 \$8.5943 EGC\$/MCF \$8,3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6,8961 \$1.7570 \$0.0327							
End: Jur. Sales MCF 53,971 46,271 45,642 Aug-10 Total Sales MCF 53,971 46,271 45,642 Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15.2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327	_					<u>AA</u>	<u>Difference</u>
Aug-10 Total Sales MCF 53,971 46,271 45,642 Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15.2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327			\$501,849	\$381,220	\$373,838		
Book Cost \$/ MCF \$9.2986 \$8.2389 \$8.1907 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15.2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327		Jur. Sales MCF	53,971	46,271	45,642		
EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15.2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327	Aug-10	Total Sales MCF	53,971	46,271	45,642		
Diff. \$/MCF \$0.9305 (\$0.3159) (\$0.3709) Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10,3118 \$8,5943 EGC\$/MCF \$8,3681 \$8,5548 \$8,5616 Diff. \$/MCF \$6,8961 \$1.7570 \$0.0327		Book Cost \$/ MCF	\$9.2986	\$8.2389	\$8.1907		
Cost Diff. \$ \$50,220 (\$14,617) (\$16,928) \$18,674 Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10,3118 \$8,5943 EGC\$/MCF \$8,3681 \$8,5548 \$8,5616 Diff. \$/MCF \$6,8961 \$1.7570 \$0.0327		EGC\$/MCF	\$8.3681	\$8.5548	\$8.5616		
Per Company Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10,3118 \$8,5943 EGC\$/MCF \$8,3681 \$8,5548 \$8,5616 Diff. \$/MCF \$6,8961 \$1,7570 \$0,0327		Diff. \$/MCF	\$0.9305	(\$0.3159)	(\$0.3709)		
Supply Cost \$ \$823,820 \$477,134 \$392,344 Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10,3118 \$8.5943 EGC\$/MCF \$8,3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6,8961 \$1,7570 \$0,0327		Cost Diff. \$	\$50,220	(\$14,617)	(\$16,928)	\$18,674	
Jur. Sales MCF 53,971 46,271 45,652 Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327		Per Company					
Total Sales MCF 53,971 46,271 45,652 Book Cost \$/ MCF \$15,2642 \$10,3118 \$8,5943 EGC\$/MCF \$8,3681 \$8,5548 \$8,5616 Diff. \$/MCF \$6,8961 \$1,7570 \$0,0327		Supply Cost \$	\$823,820	\$477,134	\$392,344		
Book Cost \$/ MCF \$15.2642 \$10.3118 \$8.5943 EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327		Jur. Sales MCF	53,971	46,271	45,652		
EGC\$/MCF \$8.3681 \$8.5548 \$8.5616 Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327		Total Sales MCF	53,971	46,271	45,652		
Diff. \$/MCF \$6.8961 \$1.7570 \$0.0327		Book Cost \$/ MCF	\$15.2642	\$10.3118	\$8.5943		
		EGC\$/MCF	\$8,3681	\$8.5548	\$8.5616		
Cost Diff. \$ \$372,187 \$81,297 \$1,493 \$454,977 (\$436,303)		Diff. \$/MCF	\$6.8961	\$1.7570	\$0.0327		
		Cost Diff. \$	\$372,187	\$81,297	\$1,493	\$454,977	(\$436,303)

	Per Staff	<u>Sep-10</u>	Oct-10	Nov-10	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$282,284	\$592,036	\$936,547		
End:	Jur. Sales MCF	44,829	64,928	127,775		
Nov-10	Total Sales MCF	44,829	64,928	127,775		
	Book Cost \$/ MCF	\$6,2969	\$9.1183	\$7.3297		
	EGC\$/MCF	\$8.4223	\$8.2358	\$8.2995		
	Diff. \$/MCF	(\$2.1254)	\$0.8825	(\$0.9698)		
	Cost Diff. \$	(\$95,279)	\$57,299	(\$123,916)	(\$161,896)	
	5					
	Per Company			***		
	Supply Cost \$	\$412,630	\$655,014	\$1,019,326		
	Jur. Sales MCF	44,829	64,928	127,775		
	Total Sales MCF	44,829	64,928	127,775		
	Book Cost \$/ MCF	\$9.2046	\$10.0883	\$7.9775		
	EGC\$/MCF	\$8.4223	\$8.2358	\$8.2995		
	Diff. \$/MCF	\$0.7823	\$1.8525	(\$0.3220)	A 444.000	(0070 400)
	Cost Diff. \$	\$35,070	\$120,280	(\$41,144)	\$114,206	(\$276,102)
	Don Stoff	Dog 10	Ion 11	Eab 11	A A	Difference
Ouerten	Per Staff	<u>Dec-10</u>	<u>Jan-11</u>	Feb-11	AA	<u>Difference</u>
Quarter	Supply Cost \$	\$2,082,465	\$2,176,151	\$1,747,588	AA	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF	\$2,082,465 222,054	\$2,176,151 371,870	\$1,747,588 371,102	<u>AA</u>	<u>Difference</u>
	Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$2,082,465 222,054 222,054	\$2,176,151 371,870 371,870	\$1,747,588 371,102 371,102	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$2,082,465 222,054 222,054 \$9,3782	\$2,176,151 371,870 371,870 \$5.8519	\$1,747,588 371,102 371,102 \$4,7092	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994	\$1,747,588 371,102 371,102 \$4.7092 \$6.8375	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475)	\$1,747,588 371,102 371,102 \$4,7092 \$6,8375 (\$2,1283)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994	\$1,747,588 371,102 371,102 \$4.7092 \$6.8375	<u>AA</u> (\$579,330)	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475)	\$1,747,588 371,102 371,102 \$4,7092 \$6,8375 (\$2,1283)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475)	\$1,747,588 371,102 371,102 \$4,7092 \$6,8375 (\$2,1283)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672 \$525,646	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475) (\$315,160)	\$1,747,588 371,102 371,102 \$4,7092 \$6,8375 (\$2,1283) (\$789,816)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672 \$525,646	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475) (\$315,160)	\$1,747,588 371,102 371,102 \$4,7092 \$6,8375 (\$2,1283) (\$789,816)		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672 \$525,646 \$2,204,311 222,054	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475) (\$315,160) \$2,252,711 371,870	\$1,747,588 371,102 371,102 \$4,7092 \$6,8375 (\$2,1283) (\$789,816) \$1,714,798 371,102		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672 \$525,646 \$2,204,311 222,054 222,054	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475) (\$315,160) \$2,252,711 371,870 371,870	\$1,747,588 371,102 371,102 \$4.7092 \$6.8375 (\$2.1283) (\$789,816) \$1,714,798 371,102 371,102		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672 \$525,646 \$2,204,311 222,054 222,054 \$9.9269	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475) (\$315,160) \$2,252,711 371,870 371,870 \$6.0578	\$1,747,588 371,102 371,102 \$4.7092 \$6.8375 (\$2.1283) (\$789,816) \$1,714,798 371,102 371,102 \$4.6208		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$2,082,465 222,054 222,054 \$9.3782 \$7.0110 \$2.3672 \$525,646 \$2,204,311 222,054 222,054 \$9.9269 \$7.0110	\$2,176,151 371,870 371,870 \$5.8519 \$6.6994 (\$0.8475) (\$315,160) \$2,252,711 371,870 371,870 \$6.0578 \$6.6994	\$1,747,588 371,102 371,102 \$4.7092 \$6.8375 (\$2.1283) (\$789,816) \$1,714,798 371,102 371,102 \$4.6208 \$6.8375		<u>Difference</u> (\$165,605)

Quarter End: May-11	Per Staff Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	Mar-11 \$1,268,218 263,991 263,991 \$4.8040 \$7.4469 (\$2.6429) (\$697,702)	Apr-11 \$779,498 219,214 219,214 \$3.5559 \$7.2466 (\$3.6907) (\$809,053)	May-11 \$539,937 114,707 114,707 \$4.7071 \$6.8410 (\$2.1339) (\$244,773)	<u>AA</u> (\$1,751,528)	<u>Difference</u>
	Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$1,249,782 263,991 263,991 \$4.7342 \$7.4469 (\$2.7127) (\$716,128)	\$814,662 219,214 219,214 \$3.7163 \$7.2466 (\$3.5303) (\$773,891)	\$564,317 114,707 114,707 \$4.9196 \$6.8410 (\$1.9214) (\$220,398)	(\$1,710,417)	(\$41,111)
Quarter End: Aug-11	Per Staff Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	Jun-11 \$385,111 61,505 61,505 \$6.2615 \$6.9005 (\$0.6390) (\$39,302)	Jul-11 \$374,778 50,115 50,115 \$7,4784 \$6,0002 \$1,4782 \$74,080	Aug-11 \$277,039 40,526 40,526 \$6.8361 \$6.2443 \$0.5918 \$23,983	AA \$58,762	<u>Difference</u>
	Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$412,777 61,505 61,505 \$6.7112 \$6.9005 (\$0.1893) (\$11,643)	\$411,909 50,115 50,115 \$8.2193 \$6.0002 \$2.2191 \$111,210	\$440,585 40,526 40,526 \$10.8716 \$6.2443 \$4.6273 \$187,526	\$287,093	(\$228,331)

Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	Per Staff	<u>Sep-11</u>	Oct-11	<u>Nov-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$326,190	\$513,080	\$663,524		
End:	Jur. Sales MCF	49,037	66,039	128,770		
Nov-11	Total Sales MCF	49,037	66,039	128,770		
	Book Cost \$/ MCF	\$6.6519	\$7.7693	\$5.1528		
	EGC\$/MCF	\$6.1064	\$5.6913	\$5.0957		
	Diff. \$/MCF	\$0.5455	\$2.0780	\$0.0571		
	Cost Diff. \$	\$26,750	\$137,229	\$7,353	\$ 17 1,3 31	
	Per Company					
	Supply Cost \$	\$460,594	\$657,620	\$975,301		
	Jur. Sales MCF	49,037	66,039	128,770		
	Total Sales MCF	49,037	66,039	128,770		
	Book Cost \$/ MCF	\$9.3928	\$9.9580	\$7.5740		
	EGC\$/MCF	\$6.1064	\$5.6913	\$5.0957		
	Diff. \$/MCF	\$3.2864	\$4.2667	\$2.4783		
	Cost Diff. \$	\$161,155	\$281,769	\$319,130	\$762,054	(\$590,723)
	Per Staff	<u>Dec-11</u>	<u>Jan-12</u>	Feb-12	<u>AA</u>	<u>Difference</u>
Quarter	Per Staff Supply Cost \$	Dec-11 \$1,002,091	<u>Jan-12</u> \$1,323,672	Feb-12 \$1,241,019	AA	<u>Difference</u>
Quarter End:					<u>AA</u>	<u>Difference</u>
	Supply Cost \$	\$1,002,091	\$1,323,672	\$1,241,019	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF	\$1,002,091 199,127	\$1,323,672 277,970	\$1,241,019 297,932	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$1,002,091 199,127 199,127	\$1,323,672 277,970 277,970	\$1,241,019 297,932 297,932	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$1,002,091 199,127 199,127 \$5.0324	\$1,323,672 277,970 277,970 \$4.7619	\$1,241,019 297,932 297,932 \$4.1654	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638	\$1,323,672 277,970 277,970 \$4.7619 \$4.6352	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255	AA (\$98,384)	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314)	\$1,323,672 277,970 277,970 \$4.7619 \$4.6352 \$0.1267	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314) (\$85,903)	\$1,323,672 277,970 277,970 \$4,7619 \$4,6352 \$0,1267 \$35,219	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601) (\$47,699)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314) (\$85,903)	\$1,323,672 277,970 277,970 \$4.7619 \$4.6352 \$0.1267 \$35,219	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601) (\$47,699)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314) (\$85,903)	\$1,323,672 277,970 277,970 \$4,7619 \$4,6352 \$0,1267 \$35,219	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601) (\$47,699)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314) (\$85,903) \$1,091,142 199,127 199,127	\$1,323,672 277,970 277,970 \$4.7619 \$4.6352 \$0.1267 \$35,219 \$1,345,512 277,970	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601) (\$47,699) \$841,974 297,932	_	Difference
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314) (\$85,903) \$1,091,142 199,127	\$1,323,672 277,970 277,970 \$4,7619 \$4,6352 \$0,1267 \$35,219 \$1,345,512 277,970 277,970	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601) (\$47,699) \$841,974 297,932 297,932	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314) (\$85,903) \$1,091,142 199,127 199,127 \$5.4796	\$1,323,672 277,970 277,970 \$4,7619 \$4,6352 \$0,1267 \$35,219 \$1,345,512 277,970 277,970 \$4,8405 \$4,6352	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601) (\$47,699) \$841,974 297,932 297,932 \$2.8261 \$4.3255	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$1,002,091 199,127 199,127 \$5.0324 \$5.4638 (\$0.4314) (\$85,903) \$1,091,142 199,127 199,127 \$5.4796 \$5.4638	\$1,323,672 277,970 277,970 \$4,7619 \$4,6352 \$0,1267 \$35,219 \$1,345,512 277,970 277,970 \$4,8405	\$1,241,019 297,932 297,932 \$4.1654 \$4.3255 (\$0.1601) (\$47,699) \$841,974 297,932 297,932 \$2.8261	_	<u>Difference</u> \$288,122

Total AA excluding JDOG Premiums & Processing Fees (\$2,967,168)

Year End: Nov-09	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$	\$1,222,992 \$0.7395 2,010,045 (\$199,923)	RA \$0 \$0.0000 2,010,045 \$0	BA \$0 \$0.0000 2,010,045 \$0	Total BA	<u>Difference</u>
	Per Company Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	\$1,422,915 \$1,222,992 \$0.7395 2,030,378 \$1,501,465 (\$278,473)	\$0 \$0.0000 0 \$0 \$0	\$0 \$0.0000 0 \$0 \$0	\$1,422,915 (\$278,473)	\$1,701,388
Year End: Feb-10	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	AA \$594,265 \$0.3409 1,928,625 \$151,853 \$442,412	<u>RA</u> \$0 \$0.0000 1,928,625 \$0 \$0	BA \$0 \$0,0000 1,928,625 \$0 \$0	<u>Total BA</u> \$442,412	<u>Difference</u>
	Per Company Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	\$277,302 \$0.1677 1,954,161 \$327,713 (\$50,411)	\$0 \$0.0000 0 \$0 \$0	\$0 \$0.0000 0 \$0 \$0	(\$50,411)	\$492,823

Year End: May-10	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	(\$2,891,409) (\$1.3855) 1,908,889 (\$2,644,765) (\$246,644)	RA \$0 \$0.0000 1,908,889 \$0 \$0	BA \$0 \$0.0000 1,908,889 \$0 \$0	Total BA (\$246,644)	<u>Difference</u>
	Per Company					
	Adjustment \$	(\$2,891,409)	\$0	\$0		
	Rate \$/MCF	(\$1.3855)	\$0.0000	\$0.0000		
	Sales MCF	1,908,889	0	0		
	Recovery \$	(\$2,644,765)	\$0	\$0		
	Balance \$	(\$246,644)	\$0	\$0	(\$246,644)	\$0
	Per Staff	AA	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	Difference
Year	Adjustment \$	<u>~~</u> (\$939,890)	\$0	<u>57.</u> \$0	TOTAL DA	Dillerence
End:	Rate \$/MCF	(\$0.4786)	\$0.0000	\$0.0000		
Aug-10	Sales MCF	1,770,375	1,770,375	1,770,375		
•	Recovery \$	(\$847,301)	\$0	\$0		
	Balance \$	(\$92,589)	\$0	\$0	(\$92,589)	
	Per Company					
	Adjustment \$	(\$939,890)	\$ 0	\$0		
	Rate \$/MCF	(\$0.4786)	\$0.0000	\$0.0000		
	Sales MCF	1,770,385	0	0		
	Recovery \$	(\$847,306)	\$0	\$0		
	Balance \$	(\$92,584)	\$0	\$ 0	(\$92,584)	(\$5)

Year End: Nov-10	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	AA (\$650,367) (\$0.3155) 1,779,286 (\$561,365) (\$89,002)	RA \$0 \$0.0000 1,779,286 \$0 \$0	BA \$0 \$0.0000 1,779,286 \$0 \$0	Total BA (\$89,002)	<u>Difference</u>
	Per Company					
	Adjustment \$	(\$650,367)	\$0	\$0		
	Rate \$/MCF	(\$0.3155)	\$0.0000	\$0.0000		
	Sales MCF	1,779,297	0	0		
	Recovery \$	(\$561,368)	\$0	\$0		
	Balance \$	(\$88,999)	\$0	\$0	(\$88,999)	(\$3)
	Per Staff	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	(\$969,505)	\$0	\$0		
End:	Rate \$/MCF	(\$0.4775)	\$0.0000	\$0.0000		
Feb-11	Sales MCF	1,875,636	1,875,636	1,875,636		
	Recovery \$	(\$895,616)	\$0	\$0		
	Balance \$	(\$73,889)	\$0	\$0	(\$73,889)	
	Per Company					
	Adjustment \$	(\$969,505)	\$0	\$0		
	Rate \$/MCF	(\$0.4775)	\$0.0000	\$0.0000		
	Sales MCF	1,860,904	1,860,904	0		
	Recovery \$	(\$888,582)	\$0	\$0		
	Balance \$	(\$80,923)	\$0	\$0	(\$80,923)	\$7,034

Year End: May-11	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	<u>AA</u> (\$1,127,497) (\$0.5770) 1,946,353 (\$1,123,046) (\$4,451)	RA \$0 \$0.0000 1,946,353 \$0 \$0	BA \$0 \$0.0000 1,946,353 \$0 \$0	<u>Total BA</u> (\$4,451)	<u>Difference</u>
	Per Company Adjustment \$	(\$1,127,497)	\$0	\$0		
	Rate \$/MCF	(\$0.5770)	\$0.0000	\$0.0000		
	Sales MCF	1,946,362	1,946,362	0		
	Recovery \$	(\$1,123,051)	\$0	\$0		
	Balance \$	(\$4,446)	\$0	\$0	(\$4,446)	(\$5)
	Per Staff	<u>AA</u>	<u>RA</u>	<u>BA</u>	Total BA	Difference
Year	Adjustment \$	(\$193,483)	\$0	\$0		
End:	Rate \$/MCF	(\$0.1014)	\$0.0000	\$0.0000		
Aug-11	Sales MCF	1,952,616	1,952,616	1,952,616		
	Recovery \$	(\$197,995)	\$0	\$0		
	Balance \$	\$4,512	\$0	\$0	\$4,512	
	Per Company					
	Adjustment \$	(\$193,483)	\$0	\$0		
	Rate \$/MCF	(\$0.1014)	\$0.0000	\$0.0000		
	Sales MCF	1,952,616	1,952,616	0		
	Recovery \$	(\$197,995)	\$0	\$0		
	Balance \$	\$4,512	\$0	\$0	\$4,512	\$0

Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

Year End: Nov-11	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	AA \$362,393 \$0.2047 1,958,930 \$400,993 (\$38,600)	RA \$0 \$0.0000 1,958,930 \$0 \$0	BA \$0 \$0.0000 1,958,930 \$0 \$0	<u>Total BA</u> (\$38,600)	<u>Difference</u>
	Per Company					
	Adjustment \$	\$362,393	\$0	\$0		
	Rate \$/MCF	\$0.2047	\$0.0000	\$0.0000		
	Sales MCF	1,958,929	1,958,929	0		
	Recovery \$	\$400,993	\$0	\$0		
	Balance \$	(\$38,600)	\$0	\$0	(\$38,600)	\$0
	Per Staff	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
Year	Adjustment \$	\$25,207	\$ 0	\$0		
End:	Rate \$/MCF	\$0.0142	\$0.0000	\$0.0000		
Feb-12	Sales MCF	1,768,933	1,768,933	1,768,933		
	Recovery \$	\$25,119	\$0	\$0		
	Balance \$	\$88	\$0	\$0	\$88	
	Per Company					
	Adjustment \$	\$25,207	\$0	\$ 0		
	Rate \$/MCF	\$0.0142	\$0.0000	\$0.0000		
	Sales MCF	1,768,933	1,768,933	0		
	Recovery \$	\$25,119	\$0	\$0		
	Balance \$	\$88	\$0	\$ 0	\$88	\$0

Total Balance Adjustment \$2,201,232

	Per Staff	<u>Jul-10</u>	<u> Aug-10</u>	<u>Sep-10</u>	<u>AA</u>	Difference
Quarter	Supply Cost \$	\$77,986	\$82,004	\$70,595		
End:	Jur. Sales MCF	18,211	13,130	14,963		
Sep-10	Total Sales MCF	18,211	13,130	14,963		
	Book Cost \$/ MCF	\$4.2824	\$6.2455	\$4.7179		
	EGC\$/MCF	\$6.0408	\$5.6696	\$5.6466		
	Diff. \$/MCF	(\$1.7584)	\$0.5759	(\$0.9287)		
	Cost Diff. \$	(\$32,022)	\$7,562	(\$13,896)	(\$38,357)	
	Per Company					
	Supply Cost \$	\$123,065	\$134,409	\$82,200		
	Jur. Sales MCF	18,211	13,130	14,963		
	Total Sales MCF	18,211	13,130	14,963		
	Book Cost \$/ MCF	\$6.7577	\$10.2367	\$5.4936		
	EGC\$/MCF	\$6.0407	\$5.6696	\$5.6466		
	Diff. \$/MCF	\$0.7170	\$4.5671	(\$0.1530)		
	Cost Diff. \$	\$13,057	\$59,967	(\$2,289)	\$70,735	(\$109,092)
	Per Staff	Oct-10	Nov-10	<u>Dec-10</u>	AA	<u>Difference</u>
Quarter	<u>Per Staff</u> Supply Cost \$	Oct-10 \$260,518	<u>Nov-10</u> \$342,161	<u>Dec-10</u> \$960,955	<u>AA</u>	<u>Difference</u>
Quarter End:					AA	<u>Difference</u>
	Supply Cost \$	\$260,518	\$342,161	\$960,955	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF	\$260,518 26,985	\$342,161 59,532	\$960,955 116,918	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$260,518 26,985 26,985	\$342,161 59,532 59,532	\$960,955 116,918 116,918	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$260,518 26,985 26,985 \$9.6542	\$342,161 59,532 59,532 \$5.7475	\$960,955 116,918 116,918 \$8.2190	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$260,518 26,985 26,985 \$9.6542 \$5.7958	\$342,161 59,532 59,532 \$5.7475 \$5.7712	\$960,955 116,918 116,918 \$8.2190 \$5.7196	AA \$394,933	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$260,518 26,985 26,985 \$9,6542 \$5,7958 \$3,8584	\$342,161 59,532 59,532 \$5.7475 \$5.7712 (\$0.0237)	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$260,518 26,985 26,985 \$9.6542 \$5.7958 \$3.8584 \$104,119	\$342,161 59,532 59,532 \$5.7475 \$5.7712 (\$0.0237) (\$1,411)	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994 \$292,225		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$260,518 26,985 26,985 \$9,6542 \$5,7958 \$3,8584	\$342,161 59,532 59,532 \$5.7475 \$5.7712 (\$0.0237)	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$	\$260,518 26,985 26,985 \$9.6542 \$5.7958 \$3.8584 \$104,119	\$342,161 59,532 59,532 \$5.7475 \$5.7712 (\$0.0237) (\$1,411)	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994 \$292,225		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF	\$260,518 26,985 26,985 \$9.6542 \$5.7958 \$3.8584 \$104,119 \$307,453 26,985	\$342,161 59,532 59,532 \$5,7475 \$5,7712 (\$0.0237) (\$1,411) \$333,679 59,532	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994 \$292,225 \$945,602 116,918		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$260,518 26,985 26,985 \$9.6542 \$5.7958 \$3.8584 \$104,119 \$307,453 26,985 26,985	\$342,161 59,532 59,532 \$5,7475 \$5,7712 (\$0.0237) (\$1,411) \$333,679 59,532 59,532	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994 \$292,225 \$945,602 116,918 116,918		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$260,518 26,985 26,985 \$9.6542 \$5.7958 \$3.8584 \$104,119 \$307,453 26,985 26,985 \$11.3937	\$342,161 59,532 59,532 \$5,7475 \$5,7712 (\$0,0237) (\$1,411) \$333,679 59,532 59,532 \$5,6050	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994 \$292,225 \$945,602 116,918 116,918 \$8.0878		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$260,518 26,985 26,985 \$9.6542 \$5.7958 \$3.8584 \$104,119 \$307,453 26,985 26,985 \$11.3937 \$5.7958	\$342,161 59,532 59,532 \$5,7475 \$5,7712 (\$0.0237) (\$1,411) \$333,679 59,532 59,532 \$5,6050 \$5,7712	\$960,955 116,918 116,918 \$8.2190 \$5.7196 \$2.4994 \$292,225 \$945,602 116,918 116,918 \$8.0878 \$5.7196		<u>Difference</u> (\$23,109)

	Per Staff	<u>Jan-11</u>	<u>Feb-11</u>	<u>Mar-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$847,019	\$847,404	\$754,977		
End:	Jur. Sales MCF	165,484	163,613	112,449		
Mar-11	Total Sales MCF	165,484	163,613	112,449		
	Book Cost \$/ MCF	\$5.1184	\$5.1793	\$6.7140		
	EGC\$/MCF	\$5.7439	\$5.6880	\$5.6995		
	Diff. \$/MCF	(\$0.6255)	(\$0.5087)	\$1.0145		
	Cost Diff. \$	(\$103,510)	(\$83,230)	\$114,080	(\$72,661)	
	Per Company					
	Supply Cost \$	\$965,449	\$791,238	\$783,336		
	Jur. Sales MCF	165,484	163,613	112,449		
	Total Sales MCF	165,484	163,613	112,449		
	Book Cost \$/ MCF	\$5.8300	\$4.8400	\$6.9700		
	EGC\$/MCF	\$5.7400	\$5.6900	\$5.7000		
	Diff. \$/MCF	\$0.0903	(\$0.8519)	\$1.2667		
	Cost Diff. \$	\$14,943	(\$139,382)	\$142,439	\$18,000	(\$90,661)
				•		
	Per Staff	<u>Apr-11</u>	<u>May-11</u>	<u>Jun-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Per Staff Supply Cost \$	<u>Apr-11</u> \$443,556	<u>May-11</u> \$207,734	<u>Jun-11</u> \$93,863	<u>AA</u>	<u>Difference</u>
Quarter End:			<u> </u>	' <u>-</u>	<u>AA</u>	<u>Difference</u>
	Supply Cost \$	\$443,556	\$207,734	\$93,863	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF	\$443,556 93,022	\$207,734 46,752	\$93,863 19,845	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$443,556 93,022 93,022	\$207,734 46,752 46,752	\$93,863 19,845 19,845	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$443,556 93,022 93,022 \$4.7683	\$207,734 46,752 46,752 \$4.4433	\$93,863 19,845 19,845 \$4.7298	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$443,556 93,022 93,022 \$4.7683 \$5.6007	\$207,734 46,752 46,752 \$4,4433 \$5,5288	\$93,863 19,845 19,845 \$4.7298 \$6.2285	AA (\$157,923)	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF	\$443,556 93,022 93,022 \$4.7683 \$5.6007 (\$0.8324)	\$207,734 46,752 46,752 \$4.4433 \$5.5288 (\$1.0855)	\$93,863 19,845 19,845 \$4.7298 \$6.2285 (\$1.4987)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$443,556 93,022 93,022 \$4.7683 \$5.6007 (\$0.8324)	\$207,734 46,752 46,752 \$4.4433 \$5.5288 (\$1.0855)	\$93,863 19,845 19,845 \$4.7298 \$6.2285 (\$1.4987)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company	\$443,556 93,022 93,022 \$4.7683 \$5.6007 (\$0.8324) (\$77,432)	\$207,734 46,752 46,752 \$4.4433 \$5.5288 (\$1.0855) (\$50,749)	\$93,863 19,845 19,845 \$4.7298 \$6.2285 (\$1.4987) (\$29,742)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$	\$443,556 93,022 93,022 \$4.7683 \$5.6007 (\$0.8324) (\$77,432)	\$207,734 46,752 46,752 \$4.4433 \$5.5288 (\$1.0855) (\$50,749)	\$93,863 19,845 19,845 \$4.7298 \$6.2285 (\$1.4987) (\$29,742)	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF	\$443,556 93,022 93,022 \$4.7683 \$5.6007 (\$0.8324) (\$77,432) \$416,923 93,022	\$207,734 46,752 46,752 \$4.4433 \$5.5288 (\$1.0855) (\$50,749) \$239,436 46,752	\$93,863 19,845 19,845 \$4.7298 \$6.2285 (\$1.4987) (\$29,742) \$112,973 19,845	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$443,556 93,022 93,022 \$4.7683 \$5.6007 (\$0.8324) (\$77,432) \$416,923 93,022 93,022	\$207,734 46,752 46,752 \$4.4433 \$5.5288 (\$1.0855) (\$50,749) \$239,436 46,752 46,752	\$93,863 19,845 19,845 \$4.7298 \$6.2285 (\$1.4987) (\$29,742) \$112,973 19,845 19,845	_	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$443,556 93,022 93,022 \$4.7683 \$5.6007 (\$0.8324) (\$77,432) \$416,923 93,022 93,022 \$4.4800	\$207,734 46,752 46,752 \$4.4433 \$5.5288 (\$1.0855) (\$50,749) \$239,436 46,752 46,752 \$5.1200	\$93,863 19,845 19,845 \$4.7298 \$6.2285 (\$1.4987) (\$29,742) \$112,973 19,845 19,845 \$5.6900	_	<u>Difference</u>

	Per Staff	<u>Jul-11</u>	<u> Aug-11</u>	<u>Sep-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$43,938	\$90,291	\$115,609		
End:	Jur. Sales MCF	12,086	19,256	16,983		
Sep-11	Total Sales MCF	12,086	19,256	16,983		
	Book Cost \$/ MCF	\$3.6354	\$4.6890	\$6.8073		
	EGC\$/MCF	\$5.6416	\$6.2589	\$5.6379		
	Diff. \$/MCF	(\$2.0062)	(\$1.5699)	\$1.1694		
	Cost Diff. \$	(\$24,247)	(\$30,230)	\$19,860	(\$34,617)	
	Das Campany					
	Per Company	#40E 070	\$400 OE4	#70 F70		
	Supply Cost \$	\$105,279 42,006	\$102,251	\$72,570		
	Jur. Sales MCF	12,086	19,256	16,983		
	Total Sales MCF	12,086	19,256	16,983		
	Book Cost \$/ MCF	\$8.7100	\$5.3100	\$4.2700 \$5.6500		
	EGC\$/MCF Diff. \$/MCF	\$5.6400	\$6.2600	\$5.6500 (\$4.3733)		
	Cost Diff. \$	\$3.0690	(\$9,487.0000)	(\$1.3723)	(\$4.494 <u>)</u>	(\$30.436 <u>)</u>
	Cost Dill. \$	\$37,093	(\$18,268)	(\$23,306)	(\$4,481)	(\$30,136)
	Per Staff	Oct-11	<u>Nov-11</u>	<u>Dec-11</u>	<u>AA</u>	<u>Difference</u>
Quarter	Per Staff Supply Cost \$	Oct-11 \$294,641	Nov-11 \$328,847	<u>Dec-11</u> \$505,437	<u>AA</u>	<u>Difference</u>
Quarter End:				·	<u>AA</u>	<u>Difference</u>
	Supply Cost \$	\$294,641	\$328,847	\$505,437	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF	\$294,641 23,812	\$328,847 62,445	\$505,437 94,648	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$294,641 23,812 23,812	\$328,847 62,445 62,445	\$505,437 94,648 94,648	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$294,641 23,812 23,812 \$12.3739	\$328,847 62,445 62,445 \$5.2662	\$505,437 94,648 94,648 \$5.3402	<u>AA</u>	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$294,641 23,812 23,812 \$12.3739 \$5.2847	\$328,847 62,445 62,445 \$5.2662 \$5.0744	\$505,437 94,648 94,648 \$5.3402 \$5.1445	AA \$199,305	<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892	\$328,847 62,445 62,445 \$5.2662 \$5.0744 \$0.1918	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892 \$168,805	\$328,847 62,445 62,445 \$5.2662 \$5.0744 \$0.1918 \$11,977	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957 \$18,523		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892 \$168,805	\$328,847 62,445 62,445 \$5.2662 \$5.0744 \$0.1918 \$11,977	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957 \$18,523		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892 \$168,805 \$211,451 24,085	\$328,847 62,445 62,445 \$5.2662 \$5.0744 \$0.1918 \$11,977 \$369,969 63,057	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957 \$18,523 \$665,109 95,814		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892 \$168,805 \$211,451 24,085 24,085	\$328,847 62,445 62,445 \$5.2662 \$5.0744 \$0.1918 \$11,977 \$369,969 63,057 63,057	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957 \$18,523 \$665,109 95,814 95,814		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892 \$168,805 \$211,451 24,085 24,085 \$8.7800	\$328,847 62,445 62,445 \$5.2662 \$5.0744 \$0.1918 \$11,977 \$369,969 63,057 63,057 \$5.8700	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957 \$18,523 \$665,109 95,814 95,814 \$6.9400		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892 \$168,805 \$211,451 24,085 24,085 \$8.7800 \$5.2800	\$328,847 62,445 62,445 \$5,2662 \$5,0744 \$0,1918 \$11,977 \$369,969 63,057 63,057 \$5,8700 \$5,0700	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957 \$18,523 \$665,109 95,814 95,814 \$6.9400 \$5.1400		<u>Difference</u>
End:	Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$294,641 23,812 23,812 \$12.3739 \$5.2847 \$7.0892 \$168,805 \$211,451 24,085 24,085 \$8.7800	\$328,847 62,445 62,445 \$5.2662 \$5.0744 \$0.1918 \$11,977 \$369,969 63,057 63,057 \$5.8700	\$505,437 94,648 94,648 \$5.3402 \$5.1445 \$0.1957 \$18,523 \$665,109 95,814 95,814 \$6.9400		<u>Difference</u> (\$107,051)

Revised Actual Adjustment Calculation Per the Commission's Opinion and Order

	Per Staff	<u>Jan-12</u>	Feb-12	<u>Mar-12</u>	<u>AA</u>	<u>Difference</u>
Quarter	Supply Cost \$	\$689,238	\$512,657	\$293,231		
End:	Jur. Sales MCF	126,611	134,899	98,390		
Mar-12	Total Sales MCF	126,611	134,899	98,390		
	Book Cost \$/ MCF	\$5.4437	\$3.8003	\$2.9803		
	EGC\$/MCF	\$4.3050	\$4.1483	\$4.2907		
	Diff. \$/MCF	\$1.1387	(\$0.3480)	(\$1.3104)		
	Cost Diff. \$	\$144,172	(\$46,945)	(\$128,930)	(\$31,703)	
	Per Company	4050 500	0544.750	****		
	Supply Cost \$	\$653,580	\$511,759	\$326,880		
	Jur. Sales MCF	126,611	134,899	98,390		
	Total Sales MCF	126,611	134,899	98,390		
	Book Cost \$/ MCF	\$5.1600	\$3.7900	\$3.3200		
	EGC\$/MCF	\$4.3100	\$4.1500	\$4.2900		
	Diff. \$/MCF	\$0.8571	(\$0.3546)	(\$0.9684)		
	Cost Diff. \$	\$108,519	(\$47,835)	(\$95,281)	(\$34,597)	\$2,894
	Per Staff	<u>Арг-12</u>	May-12	<u>Jun-12</u>	<u>AA</u>	Difference
Quarter	Supply Cost \$	\$311,662	\$108,173	\$79,101		
End:	Jur. Sales MCF	56,743	41,893	20,734		
Jun-12	Total Sales MCF	56,743	41,893	20,734		
	i dan danda inidi	30,140	41,000	,		
	Book Cost \$/ MCF	\$5.4925	\$2.5821	\$3.8150		
	Book Cost \$/ MCF	\$5.4925	\$2.5821	\$3.8150		
	Book Cost \$/ MCF EGC\$/MCF	\$5.4925 \$4.4142	\$2.5821 \$4.6356	\$3.8150 \$5.0163	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$5.4925 \$4.4142 \$1.0783	\$2.5821 \$4.6356 (\$2.0535)	\$3.8150 \$5.0163 (\$1.2013)	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$	\$5.4925 \$4.4142 \$1.0783 \$61,186	\$2.5821 \$4.6356 (\$2.0535) (\$86,027)	\$3.8150 \$5.0163 (\$1.2013) (\$24,908)	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$	\$5.4925 \$4.4142 \$1.0783 \$61,186 \$183,009	\$2.5821 \$4.6356 (\$2.0535) (\$86,027) \$103,859	\$3.8150 \$5.0163 (\$1.2013) (\$24,908)	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF	\$5.4925 \$4.4142 \$1.0783 \$61,186 \$183,009 56,743	\$2.5821 \$4.6356 (\$2.0535) (\$86,027) \$103,859 41,893	\$3.8150 \$5.0163 (\$1.2013) (\$24,908) \$75,725 20,734	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF	\$5.4925 \$4.4142 \$1.0783 \$61,186 \$183,009 56,743 56,743	\$2.5821 \$4.6356 (\$2.0535) (\$86,027) \$103,859 41,893 41,893	\$3.8150 \$5.0163 (\$1.2013) (\$24,908) \$75,725 20,734 20,734	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$5.4925 \$4.4142 \$1.0783 \$61,186 \$183,009 56,743 56,743 \$3.2300	\$2.5821 \$4.6356 (\$2.0535) (\$86,027) \$103,859 41,893 41,893 \$2.4800	\$3.8150 \$5.0163 (\$1.2013) (\$24,908) \$75,725 20,734 20,734 \$3.6500	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF EGC\$/MCF	\$5.4925 \$4.4142 \$1.0783 \$61,186 \$183,009 56,743 56,743 \$3.2300 \$4.4100	\$2.5821 \$4.6356 (\$2.0535) (\$86,027) \$103,859 41,893 41,893 \$2.4800 \$4.6400	\$3.8150 \$5.0163 (\$1.2013) (\$24,908) \$75,725 20,734 20,734 \$3.6500 \$5.0200	(\$49,749)	
	Book Cost \$/ MCF EGC\$/MCF Diff. \$/MCF Cost Diff. \$ Per Company Supply Cost \$ Jur. Sales MCF Total Sales MCF Book Cost \$/ MCF	\$5.4925 \$4.4142 \$1.0783 \$61,186 \$183,009 56,743 56,743 \$3.2300	\$2.5821 \$4.6356 (\$2.0535) (\$86,027) \$103,859 41,893 41,893 \$2.4800	\$3.8150 \$5.0163 (\$1.2013) (\$24,908) \$75,725 20,734 20,734 \$3.6500	(\$49,749) (\$186,080)	\$ 136,331

Total Actual Adjustment excluding Agency Fees (\$245,003)

Orwell Natural Gas Company 12-212-GA-GCR Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

12 months	<u>Per Staff</u> Adjustment \$	<u>AA</u> \$141,865	RA \$0	BA \$0	Total BA	<u>Difference</u>
ending	Rate \$/MCF	\$0.1957	\$0.0000	\$0.0000		
Sep-10	Sales MCF	726,407	726,407	726,407		
	Recovery \$	\$142,158	\$ 0	\$0		
	Balance \$	(\$293)	\$ 0	\$0	(\$293)	
	Per Company					
	Adjustment \$	\$141,865	\$0	\$ 0		
	Rate \$/MCF	\$0.1957	\$0.0000	\$0.0000		
	Sales MCF	725,766	0	0		
	Recovery \$	\$142,032	\$0	\$0		
	Balance \$	(\$167)	\$0	\$0	(\$167)	(\$126)
	Per Staff	AA	RA	<u>BA</u>	Total BA	Difference
12 months	Adjustment \$	\$93,876	\$0	\$O	10001	<u> </u>
ending	Rate \$/MCF	\$0.1279	\$0.0000	\$0.0000		
Dec-10	Sales MCF	747,899	747,899	747,899		
	Recovery \$	\$95,656	\$0	\$0		
	Balance \$	(\$1,780)	\$0	\$0	(\$1,780)	
	Per Company					
	Adjustment \$	\$93,876	\$0	\$ 0		
	Rate \$/MCF	\$0.1279	\$0.0000	\$0.0000		
	Sales MCF	747,352	0	0		
	Recovery \$	\$95,586	\$0	\$0		
	Balance \$	(\$1,710)	\$0	\$ 0	(\$1,710)	(\$70)

12 months ending	Per Staff Adjustment \$ Rate \$/MCF	<u>AA</u> \$383,346 \$0.5180	RA \$0 \$0.0000	BA \$0 \$0.0000	<u>Total BA</u>	<u>Difference</u>
Mar-11	Sales MCF	812,847	812,847	812,847		
	Recovery \$	\$503,737	\$0	\$0		
	Balance \$	(\$120,391)	\$0	\$ 0	(\$120,391)	
	Per Company					
	Adjustment \$	\$383,346	\$0	\$0		
	Rate \$/MCF	\$0.5180	\$0.0000	\$0.0000		
	Sales MCF	843,228	0	0		
	Recovery \$	\$436,792	\$0	\$0		
	Balance \$	(\$53,446)	\$0	\$ 0	(\$53,446)	(\$66,945)
12 months ending Jun-11	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	<u>AA</u> \$304,665 \$0.4125 850,904 \$370,932 (\$66,267)	<u>RA</u> \$0 \$0.0000 850,904 \$0 \$0	<u>BA</u> \$0 \$0.0000 850,904 \$0 \$0	<u>Total BA</u> (\$66,267)	<u>Difference</u>
	Per Company Adjustment \$ Rate \$/MCF Sales MCF Recovery \$	\$304,665 \$0.4125 850,904 \$350,998	\$0 \$0.0000 0 \$0	\$0 \$0.0000 0 \$0		
	Balance \$	(\$46,333)	\$0	\$ 0	(\$46,333)	(\$19,934)

12 months ending Sep-11	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$ Balance \$	<u>AA</u> (\$330,706) (\$0.4548) 852,925 (\$470,185) \$139,479	RA \$0 \$0.0000 852,925 \$0 \$0	<u>BA</u> \$0 \$0.0000 852,925 \$0 \$0	<u>Total BA</u> \$139,479	Difference
	Per Company					
	Adjustment \$	(\$180,077)	\$0	\$0		
	Rate \$/MCF	(\$0.2160)	\$0.0000	\$0.0000		
	Sales MCF	852,925	0	0		
	Recovery \$	(\$180,479)	\$0	\$ 0		
	Balance \$	\$402	\$0	\$0	\$402	\$139,077
	Per Staff	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months	Adjustment \$	\$70,568	\$0	\$ 0		
ending	Rate \$/MCF	\$0.0972	\$0.0000	\$0.0000		
Dec-11	Sales MCF	830,394	830,394	830,394		
	Recovery \$	\$184,265	\$0	\$0		
	Balance \$	(\$113,697)	\$0	\$0	(\$113,697)	
	Per Company					
	Adjustment \$	\$382,289	\$ O	\$0		
	Rate \$/MCF	\$0.5267	\$0.0000	\$0.0000		
	Sales MCF	830,395	0	0		
	Recovery \$	\$437,369	\$0	\$0		
	Balance \$	(\$55,080)	\$0	\$0	(\$55,080)	(\$58,617)

Revised Balance Adjustment Calculation Per the Commission's Opinion and Order

12 months ending Mar-12	Per Staff Adjustment \$ Rate \$/MCF Sales MCF Recovery \$	<u>AA</u> \$416,332 \$0.5571 748,748 \$417,128	RA \$0 \$0.0000 748,748 \$0	BA \$0 \$0.0000 748,748 \$0	<u>Total BA</u>	<u>Difference</u>
	Balance \$	(\$796)	\$0	\$0	(\$796)	
	Per Company Adjustment \$ Rate \$/MCF	\$416,332	\$0 \$0	\$0 \$0.0000		
	Sales MCF	\$0.5571 748,749	\$0.0000 748,749	\$0.0000 748,749		
	Recovery \$	\$417,128	\$0	**************************************		
	Balance \$	(\$796)	\$0 \$0	\$0	(\$796)	\$0
	<u>Per Staff</u>	<u>AA</u>	<u>RA</u>	<u>BA</u>	<u>Total BA</u>	<u>Difference</u>
12 months	Adjustment \$	(\$35,446)	\$0	\$ 0		
ending	Rate \$/MCF	(\$0.0420)	\$0.0000	\$0.0000		
Jun-12	Sales MCF	708,499	708,499	708,499		
	Recovery \$	(\$25,780)	\$0	\$ 0		
	Balance \$	(\$9,666)	\$0	\$0	(\$9,666)	
	Per Company					
	Adjustment \$	\$ 0	\$0	\$0		
	Rate \$/MCF	\$0.0000	\$0.0000	\$0.0000		
	Sales MCF	0	0	0		
	Recovery \$	\$ 0	\$0	\$0		
	Balance \$	\$0	\$0	\$0	\$0	(\$9,666)

Total Balance Adjustment (\$16,280)